

STATE OF CALIFORNIA
Budget Change Proposal - Cover Sheet
 DF-46 (REV 03/13)

Fiscal Year FY 2014-15	BCP No. 1	Org. Code 0860	Department State Board of Equalization	Priority No. 1
Program Property and Special Taxes			Element	Component N/A

Proposal Title
 FIRE PREVENTION FEE

Proposal Summary
 The Board of Equalization (BOE) requests \$11.1 million (Special Funds) and 100.9 permanent positions (continuation of 54.0 limited-term positions, set to expire June 30, 2014 and 46.9 new positions) in Fiscal Year 2014-15 and \$9.4 million (Special Funds) and 100.9 positions in FY 2015-16 and ongoing for the BOE to continue processing mandated workload associated with Assembly Bill (AB) x1 29 (Chapter 8, Statutes of 2011, effective July 1, 2011).

ABx1 29 imposed an annual fee to be assessed on habitable structures located within the State Responsibility Area (SRA) in order to pay for fire prevention activities in the SRA that specifically benefit owners of the structures within the SRA. Among its provisions, the bill required the BOE to assess and collect the SRA Fire Prevention Fee on behalf of the Department of Forestry and Fire Protection (CAL FIRE). ABx1 29 created a substantial workload that cannot be absorbed by the BOE. Revenues are anticipated to be approximately \$90.8 million annually with a cost-to-benefit ratio of 8.2 to 1.

Requires Legislation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Code Section(s) to be Added/Amended/Repealed	
Does this BCP contain information technology (IT) components? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, departmental Chief Information Officer must sign.</i>	Department CIO	Date

For IT requests, specify the date a Special Project Report (SPR) or Feasibility Study Report (FSR) was approved by the California Technology Agency, or previously by the Department of Finance.

☐ FSR ☐ SPR Project No. Date:

If proposal affects another department, does other department concur with proposal? ☐ Yes ☐ No
Attach comments of affected department, signed and dated by the department director or designee.

Budget Officer	Date	Chief, Financial Management Division	Date
Deputy Director, Administration	Date	Executive Director	Date

Department of Finance Use Only

Additional Review: ☐ Capital Outlay ☐ ITCU ☐ FSCU ☐ OSAE ☐ CALSTARS ☐ Technology Agency

BCP Type: ☐ Policy ☐ Workload Budget per Government Code 13308.05

PPBA Date submitted to the Legislature

STATE BOARD OF EQUALIZATION
State Responsibility Area Fire Prevention Fund Program
Fire Prevention Fee
Fiscal Year 2014-15

A. Proposal Summary

The Board of Equalization (BOE) requests \$11.1 million (Special Funds) and 100.9 permanent positions (continuation of 54.0 limited-term positions, set to expire June 30, 2014 and 46.9 new positions) in Fiscal Year 2014-15 and \$9.4 million (Special Funds) and 100.9 positions in FY 2015-16 and ongoing for the BOE to continue processing mandated workload associated with Assembly Bill (AB) x1 29 (Chapter 8, Statutes of 2011, effective July 1, 2011).

ABx1 29 imposed an annual fee to be assessed on habitable structures located within the State Responsibility Area (SRA) in order to pay for fire prevention activities in the SRA that specifically benefit owners of the structures within the SRA. Among its provisions, the bill required the BOE to assess and collect the SRA Fire Prevention Fee on behalf of the Department of Forestry and Fire Protection (CAL FIRE). ABx1 29 created a substantial workload that cannot be absorbed by the BOE. Revenues are anticipated to be approximately \$90.8 million annually with a cost-to-benefit ratio of 8.2 to 1.

B. Background/History

The presence of habitable structures within the SRA can pose an increased risk of fire ignition and an increased potential for fire damage within the state's wild lands and watersheds. These structures within the SRA can also impair wild land firefighting techniques and could result in greater damage to state lands caused by wildfires. The Legislature determined that the cost of fire prevention activities aimed at reducing the effects on habitable structures in the SRA should be borne by the owners of these structures. ABx1 29 was passed by the Legislature and established the fire prevention fee to be assessed on owners of habitable structures within the SRA in order to pay for fire prevention activities in the SRA that specifically benefit owners of habitable structures within the SRA. ABx1 29 mandates the BOE to assess and collect the fire prevention fee from these owners.

In response to the enacted legislation, the BOE submitted FY 2011-12 BCP No. 6 - "State Responsibility Area Fire Prevention Fee." The BOE received limited-term funding and staffing resources, which are set to expire on June 30, 2014, to address workload associated with ABx1 29. These positions are responsible for performing compliance functions, initiating the appeals process, and working with CAL FIRE on various program and policy issues. However, the nature of the fire prevention fee added complexity to administering the program that had not been anticipated and the initial workload was vastly underestimated compared to actual workload and processing times. Funding was provided in FY 2012-13 to cover two billing cycles (FY 2011-12 and FY 2012-13). However, the second billing cycle for FY 2012-13 was delayed until July 2013. Due to the volume of workload and the complexity of administering the program, the BOE overspent in FY 2012-13 by \$1.7 million to cover one billing cycle alone. The BOE hired temporary help full time equivalents, contracted with the Franchise Tax Board for 24.0 key data operators, and utilized overtime to assist in processing over 750,000 fire prevention fee claims in a timely manner during the first cycle. Full time equivalent resources and overtime will again be used during FY 2013-14 for the FY 2012-13 billing. At this time, we are unsure if the funding provided for FY 2013-14 will be sufficient to even cover the FY 2012-13 billing. If it is determined that the FY 2013-14 billing will also take place in FY 2013-14, BOE will again face a deficiency in administering this program.

The BOE requests 100.9 permanent positions (continuation of 54.0 limited-term and 46.9 new positions, including temporary help full time equivalents) to efficiently administer ABX1 29, State Responsibility Area Fire Prevention Fee and provide high quality customer service and protect special fund revenues.

Resource History
(Dollars in thousands)

Program Budget	2012-13	2013-14
Authorized Expenditures	\$6,356	\$5,927
Actual Expenditures	\$8,048	N/A
Revenues	\$77,000	\$88,900
Authorized Positions	54.0	54.0
Filled Positions ^{1/}	95.6	73.9
Vacancies	-41.6	-19.9

^{1/}Includes temp help full time equivalents and key data operators loaned from FTB utilized to process the Fire Fee.

Workload History

Workload Measure	Est. FY 2012-13^{1/}	Est. FY 2013-14	Est. FY 2014-15
Account Maintenance Transactions	87,517	72,535	72,535
Billings Issued	780,000	750,000	750,000
Refunds Issued	27,077	19,740	19,740
Phone Advisory/Feepayer Inquiries	231,200	212,000	212,000
Petitions Received	91,028	61,708	61,708

^{1/} Estimate based on actual data from August 6, 2012 to June 7, 2013

C. State Level Considerations

The BOE collects taxes and fees that provide approximately 34 percent of the annual revenue for state government and essential funding for counties, cities, and special taxing districts. In FY 2010-11, the BOE administered taxes and fees produced \$53.7 billion for education, public safety, transportation, housing, health services, social services, and natural resource management. The BOE administers the state's sales and use tax, fuel, alcohol, tobacco, and other taxes and collects fees that fund specific state programs. More than one million businesses are registered with the agency.

The BOE is mandated by the provisions of ABx1 29 to administer the assessment and collection of the fire prevention fee from owners of habitable structures located within the SRA, on behalf of the Department of Forestry and Fire Protection (CAL FIRE). Additionally, the fees are deposited into the State Responsibility Area Fire Prevention Fund which supports fire prevention activities in SRAs.

This request is consistent with the BOE's mission to serve the public through fair, effective, and efficient tax administration. Specifically, Goal 4: Enhance Operational Effectiveness through improved partnerships with other agencies.

D. Justification

The BOE is responsible for administering the Fire Prevention Fee (FPF) program. The BOE registers accounts, issues billings and collects the fee from approximately 750,000 fee payers on a yearly basis. The BOE's ongoing work for this program includes receiving the annual billing list from CAL FIRE; registering new fee payers for the billing year; maintaining fee payer accounts; providing program advisory information to fee payers; researching bad mailing addresses; researching for purposes of collecting on past due fee billings; receiving and tracking fee payer petitions for redetermination and claims for refund; forwarding non-duplicate petitions and claims to CAL FIRE for consideration; reconcile accounts with the State Controller's Office, process revenue documents and fund adjustments, process refunds, reconcile bank deposits, report revenue to control agencies and the BOE units, processing petitions and claims after they have been reviewed and resolved by CAL FIRE; performing mail, cashing, and key data functions; maintaining and updating a program informational web page; developing written program materials; and, providing system maintenance and support for the Integrated Revenue Information System (IRIS) and

Automated Compliance Management System (ACMS) computer systems. This ongoing workload related to the FPF program cannot be absorbed by the BOE.

Due to the nature of the fee and extensive fee payer outreach required to handle the inconsistencies and errors related to the data used to identify the fee payers, the BOE underestimated workload involved with collecting and administering the FPF program. Generally, the BOE administers tax and fee programs associated with business entities or business operations, not private citizens who may not have the same level of agency recognition; are unfamiliar with the assessment and billing practices employed routinely within the business community; and, may not be keeping themselves apprised of statutory changes affecting them to the degree that our retailers and other registrants do. Additionally, the volume of errors and inconsistencies contained within the data provided to determine those individuals responsible for payment of the fee was not anticipated. The volume and duration of phone calls was not adequately projected. Also, the volume of returned mail and research required to identify payments and apply them to the appropriate accounts was underestimated and resulted in additional delinquency notices being mailed which in turn caused additional phone calls. The BOE has implemented changes to processing procedures that will result in achieving greater efficiency (i.e., use of colored payment envelopes, vouchers with account information to accompany payments, etc.); however, even accounting for improved processing efficiencies, additional resources will be necessary.

The requested resources will allow the BOE to timely and appropriately address workload that was underestimated in the original BCP. This resource request is based on known workloads from the first billing cycle and accounts for expected processing efficiencies. The request includes temporary help to acknowledge that workloads will become more manageable over time. Temporary help will be used to the extent that workloads demand it, whether seasonal or annualized. The following is a summary of the requested positions and blanket funds necessary to efficiently and effectively administer the FPF program.

	FY 2014-15	FY 2015-16	FY 2016-17
<i>Classification</i>			
Administration Department			
Mail Services			
Mailing Machine Operator II	0.5	0.5	0.5
Office Assistant (General)	0.5	0.5	0.5
Tax Revenue Branch			
Office Assistant (General)	2.0	2.0	2.0
Key Data Operator	3.0	3.0	3.0
Administration Overhead			
Personnel Specialist	1.0	1.0	1.0
Administration Accounting			
Accountant Trainee	0.5	0.5	0.5
Administration Subtotal	7.5	7.5	7.5
Executive Department			
Technology Services Division			
Staff Programmer Analyst (Spec.)	2.0	2.0	2.0
Staff Information Systems Analyst (Spec.)	1.5	1.5	1.5
Technology Services Division Overhead			
Senior Information Systems Analyst (Spec.)	1.0	1.0	1.0
Executive Subtotal	4.5	4.5	4.5
External Affairs Department			
Tax Technician II	2.0	2.0	2.0
Tax Technician III	0.5	0.5	0.5
External Affairs Subtotal	2.5	2.5	2.5
Property and Special Taxes Department			
Office Assistant (General)	2.0	2.0	2.0
Tax Technician II	4.0	4.0	4.0
Tax Technician III	7.0	7.0	7.0
Business Taxes Representative	13.5	13.5	13.5
Business Taxes Compliance Specialist	3.0	3.0	3.0
Business Taxes Administrator I	3.0	3.0	3.0
Tax Technician III	4.0	4.0	4.0
Associate Tax Auditor	1.0	1.0	1.0
Business Taxes Specialist I	2.0	2.0	2.0
Supervising Tax Auditor II	1.0	1.0	1.0
Business Taxes Specialist II	1.0	1.0	1.0
Tax Technician II	3.0	3.0	3.0
Tax Technician III	6.0	6.0	6.0
Business Taxes Representative	5.5	5.5	5.5
Business Taxes Compliance Specialist	1.0	1.0	1.0
Property and Special Taxes Subtotal	57.0	57.0	57.0
Temporary Help	29.4	29.4	29.4
Grand Total	100.9	100.9	100.9

The lack of funding for these resources would severely impact the BOE's ability to address these mandated ongoing workloads and will result in backlogs, delays in processing petitions and depositing payments into the fund.

E. Outcomes and Accountability

This proposal will be implemented July 1, 2014. The outcomes identified in this BCP and associated revenue will be measured by the number of billings issued and collections of these billings. Statistical reports that provide detailed and summarized billing and collection information are currently in place and

are reported on a weekly, monthly, and yearly basis to management and other stakeholders. The program's supervisory team will maintain control and provide oversight of the program operations.

Projected Outcomes

Workload Measure	FY 2012-13	Est. FY 2013-14	Est. FY 2014-15
Billings Issued	780,000	750,000	750,000
Estimated Revenue ^{1/}	\$77,000,000	\$88,900,000	\$90,800,000

^{1/} These estimated revenues are provided by CAL FIRE.

F. Analysis of All Feasible Alternatives

Alternative 1 – Provide permanent funding for 100.9 positions (54.0 existing limited-term positions and 46.9 new positions) and resources to administer the FPF program.

Alternative 1 requests \$11.1 million and 100.9 permanent positions (continuation of 54.0 expiring limited-term positions and 46.9 new positions) in FY 2014-15; and \$9.4 million and 100.9 positions in FY 2015-16 and ongoing to continue processing mandated workload associated with the FPF program.

Pros:

- Provides the necessary resources for the efficient administration of the FPF program.
- Ensures the fair and effective administration of the SRA FPF by assessing and collecting the fee from all obligated fee payers.
- Provides for highest level of service to fee payers.
- Provides permanent funding for the protection of SRA Fire Prevention Fund by ensuring compliance with the law.

Cons:

- Increases expenditures from the SRA Fire Prevention Fund.

Alternative 2 – Provide permanent funding for 54.0 limited-term positions that will expire June 30, 2014 and approve 3 year limited-term funding for the 46.9 new positions.

Alternative 2 requests \$11.1 million in FY 2014-15 and \$9.4 million in FY 2015-16 and FY 2016-17 for the conversion of 54.0 expiring, limited-term positions to permanent, and approve 46.9 new positions on a 3 year limited-term.

Pros:

- Addresses the immediate need for additional resources required to handle workload associated with FPF Program.
- Temporarily ensures the fair and effective administration of the SRA FPF by assessing and collecting the fee from all obligated fee payers.
- Temporarily provides for highest level of service to fee payers.

Cons:

- The FPF program is permanent, but under this alternative some of the resources to administer the program are limited-term.
- Provides some necessary resources for the fair, efficient, and effective administration of the FPF program.
- Creates a deficiency each year to administer the Fire Prevention Fee.
- Provides some level of service to fee payers.

Alternative 3 – Provide funding for 54.0 positions (existing limited-term positions) and approve 46.9 new positions for a 3 year limited-term basis.

Alternative 3 requests \$11.1 million in FY 2014-15; \$9.4 million in FY 2015-16 and FY 2016-17 for the continuation of 54.0 expiring limited-term positions and 46.9 new positions on a 3 year limited-term basis.

Pros:

- Addresses the immediate need for additional resources required to handle workload associated with FPF Program.
- Temporarily ensures the fair and effective administration of the SRA FPF by assessing and collecting the fee from all obligated fee payers.
- Temporarily provides for highest level of service to fee payers.

Cons:

- The FPF program is permanent, but under this alternative the resources to administer the program are limited-term, which can cause difficulties in recruitment for these positions.
- Provides temporary funding for the protection of the SRA Fire Prevention Fund by ensuring compliance with the law.
- Increases expenditures from the SRA Fire Prevention Fund.

G. Implementation Plan

Date (approximate)	Activity
July 2014 and ongoing	Advertise, hire and train new staff
	Receive annual billing list from CAL FIRE
	Review/Analyze/Load billing list
	Generate billings
	Continue Compliance workload: <ul style="list-style-type: none"> • Registration updates • Account Maintenance/Close-outs • Advisory Service • Collections
	Continue to process petitions and issue refunds in coordination with CAL FIRE

H. Supplemental Information *(Check box(es) below and provide additional descriptions.)*

☒ None
 ☐ Facility/Capital Costs
 ☐ Equipment
 ☐ Contracts
 ☐ Other _____

I. Recommendation**Alternative 1 is recommended.**

Alternative 1 is recommended and provides necessary staff and resources on a permanent basis to efficiently and effectively administer the FPF program in the collection of the fee for disbursement into the State Responsibility Area Fire Prevention Fund.

Administration Department**Mail Services Branch****Office Assistant - 0.5 expiring limited-term position to permanent.**

The permanent establishment of 0.5 Office Assistant position, effective July 1, 2014. The Office Assistant (OA) position is responsible for receipt and opening of incoming mail.

	Budget Year				
Classification	# Items Annually	Hours per Item	Total Hours	PYs Required	Staffing Request
Office Assistant (General)					
Receive and Open Mail	1,100,750	0.048	881		
<u>Resources Required</u>			881	0.5	0.5

Mailing Machines Operator II – 0.5 expiring limited-term position to permanent.

The permanent establishment of 0.5 Mailing Machines Operator II position, effective July 1, 2014. The Mailing Machines Operator II position is responsible for the processing of outgoing mail.

	Budget Year				
Classification	# Items Annually	Hours per Item	Total Hours	PYs Required	Staffing Request
Mailing Machine Operator II					
Inserting Mail	1,100,750	0.024	400		
Sorting Mail	1,100,750	0.023	550		
<u>Resources Required</u>			990	0.6	0.5

Tax Revenue Branch**Key Data Operator (KDO) – 3.0 expiring limited-term positions to permanent.**

The permanent establishment of 3.0 Key Data Operator positions, effective July 1, 2014. Key Data Operators are responsible for accurately prepping and keying information from schedules and revenue documents from all tax and fee programs that are administered by the BOE. In order to ensure accuracy, keying is also verified.

The keyed information will be electronically transmitted to the IRIS data base.

	Budget Year				
Classification	# Items Annually	Minutes per Item	Total Hours	PYs Required (1)	Staffing Request
Key Data Operator (KDO)					
Input	9,563	17	2,710		
Verify	9,563	17	2,710		
Resources Required			5,420	3.0	3.0

(1) Footnotes: The Key Data Operator classification uses 1,350 hours for a PY. Per contract, KDOs are required to be given a five minute break every hour because of the high volume of keying.

Office Assistant – 2.0 expiring limited-term positions to permanent.

The 2.0 Office Assistants, effective July 1, 2014, in the Cashiers Section are required to open, sort, prioritize, and batch documents and remittances that are received in the mail. The Office Assistants add the batches of documents to establish the total dollar amount for balancing purposes. They ensure that the total dollar amount for a batch of checks matches the total dollar amount for the corresponding batch of documents. They cautiously ensure that the check has all required information and that the numeric amount matches the legal, written amount. They also use NCR encoding equipment to process checks for the daily bank deposit.

Tax Revenue Branch Workload Detail					
		Time Measure		Ongoing Activities	
Classification	Activity	H = Hours	Time Per Occurrence	Occurrences (Batches) Per Year	Total Hours
Office Assistant	Open, Prep & Batch	H	0.3	11,250	3,346
	Total Hours				3,346
	Total Number of Positions Needed				2.0

Administration Overhead

This position is needed to support the additional positions requested in this proposal.

Personnel Specialist – 1.0 permanent position

Time Measures – Personnel Specialist					
Classification	Activity	Hours Per Occurrence	# of Employees	Occurrences Per Year	Total Hours Per Year
Personnel Specialist	Attendance/Pay and Benefits	0.50	69.5	24	834.0
	Administrative Detail (Reports, Training, Correspondence)	0.21	69.5	12	175.1
	Employee Contact Time	0.60	69.5	12	500.4
	Appointment Maintenance	0.50	69.5	12	417.0
Total PS Hours					1926.5
Total PS Positions Requested (1800 Hours per Positions)					1.1

Accounting Branch**Accountant Trainee – 0.5 expiring limited-term position to permanent.**

The permanent establishment of 0.5 Accountant Trainee effective July 1, 2014 to handle the increased accounting workload resulting from the FPF.

Classification	Activity	# Items Annually	Hours per Item	Total Hours	PYs Required (1)	Staffing Request
Accountant Trainee						
	Reconcile accounts with State Controller's Office (SCO).	12	5	60		
	Compile year end info and financial statements	1	60	60		
	Post entries to GL and accounting registers	12	20	240		
	Process SCO journal entries	12	5	60		
	Process Revenue documents and fund adjustments	12	5	60		
	Process Refunds	12	5	60		
	Reconcile bank deposits	12	5	60		
	Prepare transmittals	12	20	240		
	Report revenue to control agencies and the BOE units	5	5	60		
Resources required				900	0.5	0.5

(1) Position based on 1,800 hour PY.

Technology Services Division - Technology Services Department (TSD)

Staff Programmer Analyst – 2.0 expiring limited-term positions to permanent.

Review of workload data indicates that the BOE will need to permanently establish 2.0 technology positions, effective July 1, 2014, to support computer system changes resulting from the FPF. TSD's time reporting and maintenance tracking systems show that, in fiscal year 2010-2011, staff allocated approximately 80,000 hours to system maintenance tasks and completed 2,662 maintenance requests (for all technology applications), an average of approximately 30 hours per request.

The BOE estimates that the expanded functionality resulting from the incorporation of the FPF into its existing legacy systems, the Integrated Revenue Information System and Automated Compliance Management System, will generate a minimum of 120 maintenance requests per year for system glitches, upgrades and enhancements. This increase in maintenance requests can be expected given the added complexity that will be introduced into these systems for the new functionality required by the regulations for this proposal.

It should be noted that the number of positions requested to support the new functionality conforms to industry standards. Studies have indicated that annual maintenance costs range from 15%-25% of the original system cost.¹ The requested positions represent approximately 21% of the total project development cost.

Hours per Maintenance Request by Classification and Function						
	Staff Programmer Analyst/Registration Systems			Staff Programmer Analyst/Corporate Financial Systems		
<u>Activity</u>	<u>Maintenance Requests/Yr</u>	<u>Hrs/Maintenance Request</u>	<u>Hrs/Activity</u>	<u>Hrs/Maintenance Request</u>	<u>Hrs/Activity</u>	<u>Total</u>
Maintenance Request Analysis	120	4.0	240	4.0	240	480
Design and Documentation	120	11.0	660	11.0	660	1,320
Construction	120	15.0	900	15.0	900	1,800
Total Hours			1,800		1,800	3,600
Positions (1,800 Hours/PY)			1.0		1.0	2.0

¹ Source: "The Economics of Software Maintenance in the Twenty First Century," by Capers Jones.

Staff Information Systems Analyst – 0.5 expiring limited-term position to permanent.

The permanent establishment of 0.5 Staff Information Systems Analysts, effective July 1, 2014, is requested to assist in computer systems and technology infrastructure that support the BOE's tax and administrative programs.

Classification	Activity Description (Collectors)	Hours Per Occurrence	# of Occurrences per Year	Total Hours
Staff ISA	Troubleshoot Problems, User Support and Training	4	3.33	6.00
	Security Maintenance (Encryption, Virtual Private Network, etc.)	3	0.33	45.0
	Automated Collection Management System Maintenance	20	0.16	144.0
	Build Test and Maintain Computer Images	4	0.80	144.0
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	60.0
	Special Projects and Documentation	25	0.05	60.0
	Travel to Remote Locations	10	0.05	24.0
Total Staff ISA Hours				1077.0
Total Staff ISA Positions				0.5

Staff Information Systems Analyst – 1.0 expiring limited-term position to permanent.

The permanent establishment of 1.0 Staff Information Systems Analyst position, effective July 1, 2014, is requested. Review of workload data indicates that the BOE will need an additional 1.0 technology position to support System Integration testing and User System testing for computer system changes resulting from the Fire Prevention Fee. In fiscal year 2010-2011, staff allocated approximately 80,000 hours to system maintenance tasks and completed 2,662 maintenance requests (for all technology applications).

The BOE estimates that the expanded functionality resulting from the incorporation of the FPF into its existing legacy systems, the Integrated Revenue Information System and Automated Compliance Management System, will generate a minimum of 120 maintenance requests per year for system glitches, upgrades and enhancements. The expected increase in maintenance requests coupled with the added complexity that will be introduced into these systems for the new functionality required by the regulations for this proposal will require additional staff support for testing.

This effort includes complex definition of development issues and design, complex business impact analysis, coordination of changes and/or enhancements and integration analysis and maintenance of the FPF within the existing legacy systems, Integrated Revenue Information System and Automated Compliance Management System.

Hours per Maintenance Request by Classifications and Function				
	Staff Information Systems Analyst/System Tester			
<u>Activity</u>	<u>Maintenance Requests/Yr</u>	<u>Hrs/Maintenance Request</u>	<u>Hrs/Activity</u>	<u>Total</u>
Maintenance Request Analysis	120	2.0	240	240
System Test Design and Planning	120	5.0	600	600
System Test and Documentation	120	8.0	960	960
Total Hours			1,800	1,800
Positions (1,800/PY)			1.0	1.0

Technology Services Division Overhead

This position is needed to support the additional positions requested in this proposal.

Senior Information Systems Analyst (ISA) (Spec.) – 1.0 permanent position

Workload Detail - Technology Services Division					
Time Measure					
Classification	Activity Description (Other)	Hours Per Occurrence	# of Occurrences per Year	# of New Positions	Total Hours
Senior ISA	Troubleshoot Problems, User Support and Training	4	3.87	14.5	224.3
	Security Maintenance (Encryption, Virtual Private Network, etc)	3	0.47	14.5	20.3
	Build Test and Maintain Computer Images	4	1.07	14.5	61.9
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	14.5	19.3
	Special Projects and Documentation	25	0.05	14.5	19.3
	Travel to Remote Locations	5	0.04	14.5	2.9
	Total SISA Hours				348.0
	Total SISA Positions				0.2
Time Measure					
Classification	Activity Description (Auditors)	Hours Per Occurrence	# of Occurrences per Year	# of New Positions	Total Hours
Senior ISA	Troubleshoot Problems, User Support and Training	4	3.33	55.0	733.3
	Security Maintenance (Encryption, Virtual Private Network, etc)	3	1.07	55.0	176.0
	Build Test and Maintain Computer Images	4	0.80	55.0	176.0
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	55.0	73.3
	Special Projects and Documentation	25	0.05	55.0	73.3
	Travel to Remote Locations	10	0.16	55.0	88.0
	Total SISA Hours				1,319.9
	Total SISA Positions				0.7
Time Measure					
Classification	Activity Description (Collectors)	Hours Per Occurrence	# of Occurrences per Year	# of New Positions	Total Hours
Senior ISA	Troubleshoot Problems, User Support and Training	4	3.33	0.0	0.0
	Security Maintenance (Encryption, Virtual Private Network, etc)	3	0.33	0.0	0.0
	Automated Collection Management System Maintenance	20	0.16	0.0	0.0
	Build Test and Maintain Computer Images	4	0.80	0.0	0.0
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	0.0	0.0
	Special Projects and Documentation	25	0.05	0.0	0.0
	Travel to Remote Locations	10	0.05	0.0	0.0
	Total SISA Hours				0.0
	Total SISA Positions				0.0
Grand Total Hours					1,667.9
Grand Total Positions					0.9

External Affairs Department

Customer Service Center (formerly Taxpayer Information Section)

As a result of this legislation the BOE Customer Service Center (CSC) answered approximately 26,100 calls concerning the fire prevention fee, in the first year the program started. The CSC Tax Technicians provide fee payers calling the BOE 800 number with answers to their questions concerning the program and assistance needed for filing and paying their fees. The more difficult of these calls are handled utilizing Tax Technician III's. On average a Tax Technician handles 10,000 calls per year.

The tables below provide the estimated workload for these positions, effective July 1, 2014:

Tax Technician II – 2.0 expiring limited-term positions to permanent.

Classification	Activity	Workload Detail			
		M = Minutes H = Hours	Time Measure		Ongoing Activities
			Time per Occurrence	Occurrences Per Year	Total Hours
Tax Technician II	Answering questions from customers who received notices with the Department's 800 number (750,000 assessments and 25,500 petition letters)	M	10	7,267	1,213
	Answering calls from customers who received information on Collections, Refunds and Denials with the BOE 800 number (75,650 notices)	M	10	6,052	1,009
	Assisting calls from customers receiving a demand letter or amount due with the BOE 800 number (65,280)	M	10	7,834	1,306
	Total Tax Technician II Hours				3,526
	Total TT II Positions Needed (1,800 Hours/Position)				2.0

Tax Technician III – 0.5 expiring limited-term position to permanent.

Classification	Activity	Workload Detail			
		M = Minutes H = Hours	Time Measure		Ongoing Activities
			Time per Occurrence	Occurrences Per Year	Total Hours
Tax Technician III	Answering questions from customers who received notices with the Department's 800 number (750,000 assessments and 25,500 petition letters)	M	10	1,488	248
	Answering calls from customers who received information on Collections, Refunds and Denials with the BOE 800 number (75,650 notice recipients)	M	10	1,514	252
	Assisting calls from customers receiving a demand letter or amount due with the BOE 800 number (65,280)	M	10	1,958	326
	Total Tax Technician III Hours				827
	Total TT III Positions Needed (1,800 Hours/Position)				0.5

Property and Special Taxes Department

Compliance Branch

The Compliance Branch (CB) is responsible for maintaining the registration records of fee payer accounts, providing program advisory to fee payers, processing billings returned as undeliverable, researching and updating registration information, reissuing billings, applying unapplied payments, taking collection actions on delinquent fees, processing requests for installment payment proposals, and requests for relief of interest and penalty.

During the first FPF billing cycle, CB underestimated the workload associated with the new program. These workloads consisted of, but were not limited to, the volume of returned mail due to a bad mailing address, unapplied or duplicate payments, fee payers requesting to make installment payments, and longer than expected phone calls with fee payers. The following resource requests are based on an estimated 750,000 billings issued and taken into account the procedural improvements made that will result in efficiencies. Workload estimates are based on actual occurrences and then adjusted for expected processing efficiencies. However, the workload is still greater than originally anticipated. CB is requesting 48.0 permanent positions (32.5 existing limited term and 15.5 new) to address mandated ongoing workload associated with the FPF program.

Office Assistant – 2.0 expiring limited-term positions to permanent.

The conversion of 2.0 expiring limited-term Office Assistant (OA) positions to permanent is requested. The OA handles routine phone calls, provides general program advisory service, routes phone calls, as well as filing and routing correspondence. The OA is also responsible for sorting and distributing incoming and returned mail; creating and maintaining taxpayer files; and scanning, indexing, and filing paper billings and delinquency notices. The table below summarizes the workload hours required by the OA:

Classification: Office Assistant	Time Measure		On-going Activities	
	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Program Advisory Service	M	5	7,000	583
Program Administrative Support	M	5	45,000	3,750
Mail Sort and Distribution	M	60	237	237
Total Hours				4,570
Total Positions Requested (2.0 existing)				2.0

Tax Technician II – 4.0 expiring limited-term positions to permanent and 3.0 new permanent positions.

The conversion of 4.0 expiring limited-term Tax Technician II (TT II) positions to permanent and the establishment of 3.0 new permanent positions. TT II positions are requested in the Registration and Licensing Section within the CB. TT IIs are responsible for answering phones, providing program advisory service, and routing phone calls. The TT IIs are also responsible for updating fee payer account information when the ownership of structures has changed. TT IIs conduct research to verify ownership or locate better mailing addresses when mail is returned as undeliverable or when ownership is questionable. The TT IIs also perform account maintenance by updating and correcting addresses, phone numbers and name(s) of owner(s); and by closing accounts.

Due to the high volume of returned mail received and the research involved with locating better mailing address, an additional 3.0 TT II positions are being requested to handle mounting workload that cannot be absorbed with the current resources. The table below summarizes the workload hours required by the TT IIs:

Classification: Tax Technician II	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Program Advisory Service	M	10	14,000	2,333
Research Accounts	M	18	25,000	7,500
Account Maintenance	M	10	21,500	3,583
Total Hours				13,416
Total Positions Requested (4.0 existing, 3.0 new)				7.0

Tax Technician III – 7.0 expiring limited-term positions to permanent and 6.0 new permanent positions.

The continuation of 7.0 expiring limited-term Tax Technician III (TT III) positions to permanent and the establishment of 6.0 new permanent positions are being requested to handle various tasks associated with the FPF program. The TT III positions will process ongoing workload in the Collections Sections and the Return Processing Section in the CB.

TT III positions in the Collections Section are responsible for responding to fee payer inquiries on notices of determination and delinquency notices and performing basic research on fee payers that are non-responsive to the delinquency notices. In addition, the TT IIIs also provide assistance to fee payers with installment payment arrangements. The TT IIIs perform account maintenance and review information on the BOE's Integrated Revenue Information System (IRIS) and inputting comments into the BOE's Automated Compliance Management System (ACMS).

TT III positions in the Return Processing Section are responsible for maintaining unapplied payments; reviewing, approving and processing requests for relief of penalty and/or interest; and refunding duplicate payments and overpayments of penalty and interest. They also maintain the billing file received from CAL FIRE and the resulting differences in IRIS. Due to the high percentage of erroneous information many billings had to be canceled and reissued after research yielded more accurate information. In both sections, the TT IIIs are also responsible for answering phones and providing program advisory services regarding the FPF program.

The table below summarizes the workload hours required by the TT IIIs:

Classification: Tax Technician III	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Program Advisory Service	M	8	70,000	9,333
Account Maintenance	M	7	42,000	4,900
Revenue Maintenance (payment review & research)	M	2	255,000	8,500
Cancel and Rebills, Manual Billings, Dishonored Payments	M	2	15,929	531
Payment Verification	M	5	6,381	532
Total Hours				23,796
Total Positions Requested (7.0 existing, 6.0 new)				13.0

Business Taxes Representative – 13.5 expiring limited-term positions to permanent and 5.5 new permanent positions.

The conversion of 13.5 expiring limited-term Business Taxes Representative (BTR) positions to permanent and the establishment of 5.5 new positions are requested effective July 1, 2014. BTRs are required to provide advisory services involving telephone contact, correspondence, and/or billings. BTRs perform the majority of the collection activities and investigate the more complex registration and billing issues.

BTR staff in all three sections of CB experienced an extremely high volume of phone calls generated by the various notices and billings. The duration of the phone calls were longer than typical program advisory calls due to the opposition many fee payers had toward the FPF.

Staff was also required to review the fee payers' account information, answer questions, and disseminate information about the new fee and its requirements. Staff expects continued opposition and lengthy phone call times to continue.

BTR staff in the Collections Section is responsible for contacting fee payers for payment, performing basic research on those fee payers who are non-responsive, and place those who are unable to pay in full on installment payment plans. BTRs are also responsible for following up with fee payers who fail to make payments and for taking appropriate collection action on non-compliant fee payers. The following table summarizes the workload hours required by the BTRs:

Classification: Business Taxes Representative		Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours	
Program Advisory Service	M	10	112,159	18,693	
AR Adjustments	M	10	2,178	363	
Researching Complex Inquiries	M	30	975	488	
Payment Research	M	30	156	78	
Account Maintenance	M	10	9,035	1,506	
Research Accounts	M	15	56,799	14,200	
Collection Action	M	3	5,000	250	
Installment Payment Arrangements	M	15	1,000	250	
Total Hours				35,828	
Total Positions Requested (13.5 existing 5.5 new)				19.0	

Business Taxes Compliance Specialist – 3.0 expiring limited-term positions to permanent and 1.0 new permanent position.

The conversion of 3.0 expiring limited-term Business Taxes Compliance Specialist (BTCS) positions to permanent and 1.0 new permanent position is requested effective July 1, 2014. The BTCS position performs the review and approvals of the compliance and collection functions and handles the largest and most difficult collection cases, including politically sensitive inquiries. The number of fee payers requesting relief of interest and penalty has increased dramatically since On-Line Relief Request (ORR) was implemented and made available on the BOE's website. The BTCS is also required to attend weekly program meetings to report findings as well as obtain information to disseminate to staff, efficiently train and guide compliance staff. The table below summarizes the workload hours required by the BTCSs:

Classification: Business Taxes Compliance Specialist		Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours	
Review and Approve Work Assignments	M	6	19,773	1,977	
Act as Team Lead- delegate work assignments, train and guidance staff.	M	20	630	2,520	
Research Returned Warrants, Appeals, and Petitions	M	30	1320	660	
Program Support- creating reports, attending meetings	M	60	124	124	
Program Advisory Service	M	20	6,317	2,106	
Total Hours				7,387	
Total Positions Requested (3.0 existing 1.0 new)				4.0	

Business Taxes Administrator I - 3.0 expiring limited-term positions to permanent.

The conversion of 3.0 expiring limited-term Business Taxes Administrator I (BTA I) positions to permanent are requested effective July 1, 2014 to supervise the staff working the FPF program in each section of the CB. The BTA I is responsible for the full range of supervisory duties and oversight of staff performing FPF work. In addition to supervisory duties, The BTA I attends weekly meetings to report progress, provide updates and program statistics to management. Policies and procedures which result from these meetings are passed along to staff by the BTA I position.

Classification: Business Taxes Administrator I		Time Measure		On-going Activities	
Activity		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Supervisory					5,400
Total Hours					5,400
Total Positions requested (3.0 existing)					3.0

Appeals and Data Analysis Branch (ADAB)

ADAB handles the petition for redetermination (petition) and related refund workload associated with the FPF. Public Resources Code Section 4221 requires a fee payer to submit a timely petition to three agencies (the BOE, CAL FIRE and the Board of Forestry) and makes CAL FIRE responsible for deciding the outcome of each petition filed. The BOE's role in the petition process includes placing petitioned liabilities into petition status on the BOE's Integrated Revenue Information System (IRIS) so that collection activity is held in abeyance while CAL FIRE considers the petition, and subsequently issuing a Notice of Redetermination to the fee payer upon being advised of CAL FIRE's decision on the petition; making any adjustments authorized by CAL FIRE, and processing any associated refunds of amounts overpaid by fee payers.

ADAB staff also screen all petitions received by the BOE, and batch and forward petitions received to CAL FIRE for consideration by its appeals staff. Automated processes have been developed and placed into production that allow CAL FIRE to transmit information on those accounts which they have accepted petitions for and the resolution of the petition. However, the automation cannot address all situations and staff is required to manually work exceptions and other manual workloads.

CAL FIRE accepted 88,259 petitions during FY 2012/2013 (as of June 7, 2013). The acceptance of these petitions was submitted to the BOE by CAL FIRE, and was processed into the BOE IRIS using an automated method. 61,708 fee payers mailed correspondence directly to the BOE which were screened and evaluated using a manual process. All of the petitions received by the BOE must be screened to determine whether CAL FIRE has also received and accepted the petition. This is accomplished by checking each petitioned liability in IRIS. If the liability already indicates a petition status, the petition is logged and filed. If the liability is not in petition status, the petition is batched and sent to CAL FIRE for consideration. Of the 61,708 pieces of correspondence received, 25,857 represented duplicate petitions which were already in IRIS and were logged and filed. The remaining 35,851 pieces of correspondence were not found in IRIS and were batched and forwarded to CAL FIRE for their consideration as new petitions.

CAL FIRE electronically transmits their final decision on petitions to the BOE. ADAB staff then makes needed revenue adjustments, issues notices to fee payers, initiates refunds and moves payment(s). This is a combination of automated and manual work, as system generated exceptions require manual intervention to process the adjustments. ADAB is also responsible for maintenance, queuing and printing of refund schedules for transmittal of all FPF refunds to the State Controller's Office. Subsequently, ADAB staff researches

returned warrant inquiries, lost warrants and also prepares any needed reports pertaining to petitions and refunds filed.

The following staffing is required to meet the ongoing workloads within ADAB for this program:

Tax Technician III (TT III) – 4.0 expiring limited-term positions to permanent.

The conversion of 4.0 permanent TT III positions is requested to process ongoing petition and refund workload associated with the FPF. The TT III positions are responsible for recording each petition related correspondence received on an inventory log, screening and identifying these for new and duplicate petitions. For the potential new petitions, the TT III positions prepare letters to the fee payers acknowledging receipt of the fee payer's correspondence and informing the fee payer that the BOE is forwarding it to CAL FIRE, and organizes the non-duplicate petitions into batches to be mailed to CAL FIRE. Duplicate petitions are logged and filed. In addition, the TT III positions will be responsible for initiating refunds and moving payments between related accounts identified by CAL FIRE. The TT III positions will also provide assistance in performing various IRIS entries and working the least complex fee exception cases under guidance and supervision from BTS Is and the Supervising Tax Auditor.

An additional 4,647 temporary help hours are requested for a TT III position to augment the workforce to timely address the time-sensitive high volume screening workload to ensure potential new petitions are promptly forwarded to CAL FIRE. These positions will perform the same screening work described above.

Classification: Tax Technician III (permanent)		Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours	
Screening, Logging, Corresponding, Non-duplicate Petitions	M	14	15,934	3,718	
Screening, Logging Duplicate Petitions	M	6	25,857	2,586	
Least Difficult Fee Exceptions	M	30	1,000	500	
Processing Refunds	M	25	800	333	
Total Hours				7,137	
Total Positions Requested (4.0 existing)				4.0	

Associate Tax Auditor (ATA) – 1.0 expiring limited-term position to permanent.

The conversion of 1.0 expiring limited-term ATA position to permanent position is requested to process petitions and refunds for workload requiring staff intervention associated with the FPF. The ATA position will be responsible for investigating and resolving fee exceptions with moderate complexity, and will manually prepare and issue the corresponding Notices of Redetermination (NORs) according to the recommendations made by CAL FIRE. The ATA position will also be responsible for reviewing petitions and refunds received, processing returned warrants, researching resources to locate better mailing addresses on returned warrants requested by the State Controller's Office, and resolving discrepancies related to refund warrants not received by fee payers. Included among the responsibilities related to refunds are the handling of queuing, printing of schedules and refund notices, and preparation for submission to the State Controller's Office.

Classification: Associate Tax Auditor	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Fee Exceptions- Moderately Complex Cases	M	35	1,650	963
Problem Warrants Research Analysis – Moderately Complex Cases	M	40	522	348
Preparing Refunds for SCO	M	1	18,747	312
Queuing and Scheduling Refunds	M	1	193	3
Total Hours				1,626
Total Positions Requested (1.0 existing)				1.0

Business Taxes Specialist I (BTS I) – 2.0 expiring limited-term positions to permanent.

The conversion of 2.0 expiring limited-term BTS I positions to permanent positions, is requested to act as leads over the petition and refund process and handle the most complex cases associated with the FPF. The BTS I positions will be responsible for investigating and resolving the most difficult fee exceptions and will manually issue NORs according to the recommendations made by CAL FIRE. When NORs result in refunds or require refunds to be moved to related account(s), BTS I positions guide and direct TT IIIs to process these transactions.

In addition, BTS I positions research and analyze special circumstances such as, property sales occurring near the start or end of a billing period, trusts as owners, double billings when parcels or structures are owned by separated parties, and handles the most problematic refund warrants. BTS I positions will be responsible for providing guidance to staff in screening petitions, maintaining a master inventory log for all petitions received and oversee the processing and compiling of new petitions to be mailed to CAL FIRE and will perform required review of the work of subordinate staff before final approval.

Classification: Business Taxes Specialist I	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Fee Exceptions- Most Difficult Cases	M	50	4,208	3,507
Review NORs	M	5	2,392	199
Problem Warrants Research and Analysis – Most Difficult Cases	M	55	58	53
Total Hours				3,759
Total Positions Requested (2.0 existing)				2.0

Supervising Tax Auditor II (STA II) – 1.0 expiring limited-term position to permanent.

The conversion of 1.0 expiring limited-term STA II positions to permanent position is requested due to the request of 9.5 PYs under this BCP. The staffing ratio for the four existing STA II positions in ADAB is approximately 15.1 PY's for each STA II. ADAB is unable to absorb the additional staff under this BCP and maintain an effective supervisor to employee ratio. With the addition of this STA II position, staffing ratios will be equalized to approximately 13.9 PYs for each STA II, to more effectively lead, direct and oversee the work of ADAB staff.

Classification: Supervising Tax Auditor II	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Supervisory				1,800
Total Hours				1,800
Total Positions Requested (1.0 existing)				1.0

Program Policy & Administration Branch

Business Taxes Specialist II –1.0 limited-term position to permanent.

The conversion of 1.0 expiring limited-term Business Taxes Specialist II (BTS II) to permanent position is requested to address the ongoing workload associated with the FPF program.

The BTS II acts as the program's primary technical advisor and liaison to staff working on the FPF program, other divisions, board member staff, and CAL FIRE; they assist with preparation of special notices, forms, and pamphlets; coordinate updates to webpage; work with CAL FIRE on proper identification of fee payers; coordinate with CAL FIRE on all data exchange information; prepare monthly activity and status reports, fee payer correspondence, written policies and procedures as well as drafting regulations for the FPF program; reviewing accuracy of monthly CAL FIRE accounting reports; and attend program meetings.

Classification: Business Taxes Specialist II	Time Measure		On-going Activities	
Activity	M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Taxpayer Outreach (special notices, webpage)	H	10	10	100
Attend Program & Joint Application Development (JAD) Meetings	H	4	50	200
Agency Liaison (technical advisor, program lead)	H	8	100	800
Program Support (reports, correspondence, etc.)	H	16	50	800
Total Hours				1,800
Total Positions Requested (1.0 existing)				1.0

DF-46 (REV 05/11)

Fiscal Summary

(Dollars in thousands)

BCP No. 1	Proposal Title Fire Prevention Fee	Program Property and Special Taxes
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Personal Services	Positions			Dollars		
	CY	BY	BY + 1	CY	BY	BY + 1
Total Salaries and Wages ¹	0.0	100.9	100.9		\$4,264	\$4,264
Total Staff Benefits ²					\$1,902	\$1,902
Distributed Administration					\$808	\$681
Total Personal Services	0.0	100.9	100.9		\$6,974	\$6,847
Operating Expenses and Equipment						
General Expense					\$1,613	\$287
Distributed Administration					\$202	\$170
Printing						
Communications					\$69	\$40
Postage					\$320	\$320
Travel-In State						
Travel-Out of State						
Training					\$62	\$62
Facilities Operations					\$1,180	\$1,180
Utilities					\$19	\$19
Consulting & Professional Services: Interdepartmental ³						
Consulting & Professional Services: External ³						
Data Center Services					\$195	\$195
Information Technology					\$471	\$241
Equipment ³						
Other/Special Items of Expense: ⁴						
Total Operating Expenses and Equipment					\$4,131	\$2,514
Total State Operations Expenditures					\$11,105	\$9,361
Fund Source	Item Number					
	Org	Ref	Fund			
General Fund	0860	001	0001			
Special Funds ⁵	0860	001	3063		\$11,105	\$9,361
Federal Funds						
Other Funds (Specify)						
Reimbursements	0860	001	0995			
Total Local Assistance Expenditures						
Fund Source	Item Number					
	Org	Ref	Fund			
General Fund						
Special Funds ⁵						
Federal Funds						
Other Funds (Specify)						
Reimbursements						
Grand Total, State Operations and Local Assistance					\$11,105	\$9,361

¹ Itemize positions by classification on the Personal Services Detail worksheet.² Provide benefit detail on the Personal Services Detail worksheet.³ Provide list on the Supplemental Information worksheet.⁴ Other/Special Items of Expense must be listed individually. Refer to the Uniform Codes Manual for a list of standard titles.⁵ Attach a Fund Condition Statement that reflects special fund or bond fund expenditures (or revenue) as proposed.

Personal Services Detail							
(Whole dollars)							
BCP No.	Proposal Title						
1	Fire Prevention Fee						
Salaries and Wages Detail							
Classification ^{1 2}	Positions			Salary Range	Dollars		
	CY	BY	BY + 1		CY	BY	BY + 1
Tax Revenue Branch							
Mailing Machine Operator II	0.0	0.5	0.5	\$35,772	\$0	\$17,886	\$17,886
Office Assistant (General)	0.0	0.5	0.5	\$29,568	\$0	\$14,784	\$14,784
Office Assistant (General)	0.0	2.0	2.0	\$29,568	\$0	\$59,136	\$59,136
Key Data Operator	0.0	3.0	3.0	\$31,308	\$0	\$93,924	\$93,924
Administration-Overhead							
Personnel Specialist	0.0	1.0	1.0	\$40,752	\$0	\$40,752	\$40,752
Administration-Accounting							
Accountant Trainee	0.0	0.5	0.5	\$42,624	\$0	\$21,312	\$21,312
Technology Services							
Staff Programmer Analyst (Spec.)	0.0	2.0	2.0	\$70,356	\$0	\$140,712	\$140,712
Staff Information Systems Analyst (Spec.)	0.0	1.5	1.5	\$70,356	\$0	\$105,534	\$105,534
Executive-Overhead							
Senior Information Systems Analyst (Spec.)	0.0	1.0	1.0	\$77,364	\$0	\$77,364	\$77,364
External Affairs							
Tax Technician II	0.0	2.0	2.0	\$35,664	\$0	\$71,328	\$71,328
Tax Technician III	0.0	0.5	0.5	\$39,888	\$0	\$19,944	\$19,944
PSTD-STF					\$0	\$0	\$0
Office Assistant (General)	0.0	2.0	2.0	\$29,568	\$0	\$59,136	\$59,136
Tax Technician II	0.0	4.0	4.0	\$35,664	\$0	\$142,656	\$142,656
Tax Technician III	0.0	7.0	7.0	\$39,888	\$0	\$279,216	\$279,216
Business Taxes Representative	0.0	13.5	13.5	\$47,496	\$0	\$641,196	\$641,196
Business Taxes Compliance Specialist	0.0	3.0	3.0	\$62,424	\$0	\$187,272	\$187,272
Business Taxes Administrator I	0.0	3.0	3.0	\$70,476	\$0	\$211,428	\$211,428
Tax Technician III	0.0	4.0	4.0	\$39,888	\$0	\$159,552	\$159,552
Associate Tax Auditor	0.0	1.0	1.0	\$64,164	\$0	\$64,164	\$64,164
Business Taxes Specialist I	0.0	2.0	2.0	\$71,988	\$0	\$143,976	\$143,976
Supervising Tax Auditor II	0.0	1.0	1.0	\$70,476	\$0	\$77,400	\$77,400
Business Taxes Specialist II	0.0	1.0	1.0	\$77,400	\$0	\$77,400	\$77,400
Tax Technician II	0.0	3.0	3.0	\$35,664	\$0	\$106,992	\$106,992
Tax Technician III	0.0	6.0	6.0	\$39,888	\$0	\$239,328	\$239,328
Business Taxes Representative	0.0	5.5	5.5	\$47,496	\$0	\$261,228	\$261,228
Business Taxes Compliance Specialist	0.0	1.0	1.0	\$62,424	\$0	\$62,424	\$62,424
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
					\$0	\$0	\$0
Blanket Funds:							
Overtime					0	96,276	96,276
Temporary Help	0.0	29.4	29.4		0	791,679	791,679
Total Salaries and Wages ³	0.0	100.9	100.9		\$0	\$4,263,999	\$4,263,999
Staff Benefits Detail							
					CY	BY	BY + 1
OASDI						326,196	326,196
Health/Dental/Vision Insurance						662,210	662,210
Retirement						854,508	854,508
Miscellaneous							
Workers' Compensation						37,926	37,926
Industrial Disability Leave						4,001	4,001
Non-Industrial Disability Leave						1,709	1,709
Unemployment Insurance						3,334	3,334
Other:						12,503	12,503
Total Staff Benefits ³					\$0	\$1,902,387	\$1,902,387
Grand Total, Personal Services					\$0	\$6,166,386	\$6,166,386

¹ Use standard abbreviations per the Salaries and Wages Supplement. Show any effective date or limited-term expiration date in parentheses if the position is not proposed for a full year or is not permanent, e.g. (exp 6-30-13) or (eff 1-1-13)

Note: Information provided should appear in the same format as it would on the Changes in Authorized Positions.

² If multiple programs require positions, please include a subheading under the classification section to identify positions by

³ Totals must be rounded to the nearest thousand dollars before posting to the Fiscal Summary.

